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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(Commercial Taxes-II)

AMENDMENTS TO CERTAIN RULES.

[G.O.Ms.No.268, Revenue (Commercial Taxes-II), 29th June, 2017.]

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017), the State Government hereby makes the following rules to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Amendment) Rules, 2017.

   (2) They shall be deemed to have come into force with effect from the 22nd day of June, 2017.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017,-

   (a) in rule 1, in the heading, the word ", Extent" shall be omitted;

   (b) inrule 10, in sub-rule (4), for the words "digitally signed", the words "duly signed or verified through electronic verification code" shall be substituted;

   (c) in rule 13, in sub-rule (4), for the words "signed", the words "duly signed or verified through electronic verification code" shall be substituted;

   (d) in rule 19, in sub-rule (1), in the second proviso, for the words "the said rule", the words, brackets and figures "sub-rule (2) of rule 8" shall be substituted;

   (e) in rule 21, for clause (b), the following clauses shall be substituted, namely:-

      "(b) issues invoice or bill without supply of goods or services in violation of the provisions of the Act, or the rules made thereunder; or

      (c) violates the provisions of section 171 of the Act or the rules made thereunder.";

(f) in rule 3, in sub rule (3)for the figure '9' the figure '44'shall be substituted

(g) in rule 24,-

(i) in sub-rule (1), the second proviso shall be omitted;

(ii) after sub-rule (3), the following sub-rule shall be inserted, namely:-

"(3A) Where a certificate of registration has not been made available to the applicant on the common portal within a period of fifteen days from the date of the furnishing of information and particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3) within the said period, the registration shall be deemed to have been granted and the said certificate of registration, duly signed or verified through electronic verification code, shall be made available to the registered person on the common portal.";

(h) in rule 26, in sub-rule (3), for the words "specified under the provisions of the Information Technology Act, 2000 (21 of 2000)", the words "or through e-signature asspecified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf." shall be substituted;

(i) in Form GST CMP-04, in the table, for serial number 5 and the entries related thereto, the following shall be substituted, namely:-

"5. Category of Registered Person

(i) Manufacturers, other than manufacturers of such goods as may be notified by the Government

(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II

(iii) Any other supplier eligible for composition levy.";

(j) in Form GST CMP-07, for the brackets, words and figures "[See rule 6(6)]", the brackets, words and figures "[See rule 6(5)] shall be substituted;

(k) in Form GST REG-12, for the words and figures "within 30 days",the words and figures "within 90 days" shall be substituted;

(l) In Form REG-25,-

(i) for the wordsand letters, "Provisional ID", the letters "GSTIN" shall be substituted;

(ii) the words "Place" and "<state >" shall be omitted.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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